THE ACCOUNTING REVIEW

Index to Volume LXI 1986

Published Quarterly by the AMERICAN ACCOUNTING ASSOCIATION

AUTHOR INDEX TO VOLUME LXI

Author	Title	Page
ANDERSON, JOHN C.	Measurement Error and Statistical Sampling in Auditing: The	
(AND KRAUSHAAR) BEARD, LARRY H. (AND	Potential Effects	379
HARTGRAVES AND JACOBS)	Model	179
BLANCHARD, GARTH A. (AND CHOW AND NOREEN)	Information Asymmetry, Incentive Schemes, and Information Bias- ing: The Case of Hospital Budgeting Under Rate Regulation	1
BORTHICK, A. FAYE (AND CLARK) BOWEN, ROBERT M. (AND	The Role of Productive Thinking in Affecting Student Learning with Microcomputers in Accounting Education Evidence on the Relationships Between Various Earnings Measures	143
BURGSTAHLER AND DALEY)	of Cash Flow	713
Bremser, Wayne G. (AND Heck)	Six Decades of <i>The Accounting Review</i> : A Summary of Author and Institutional Contributions	735
BROWNELL, PETER (AND McInnes)	Budgetary Participation, Motivation, and Managerial Performance	
BUBLITZ, BRUCE (AND CARGILE)	Factors Contributing to Published Research by Accounting Facul- ties	158
BURGSTAHLER, DAVID (AND BOWEN AND DALEY)	Evidence on the Relationships Between Various Earnings Measures of Cash Flow	
BURGSTAHLER, DAVID (AND JIAMBALVO)	Sample Error Characteristics and Projection of Error to Audit Populations	
BUTLER, STEPHEN A. CARGILE, BARNEY R. (AND	Anchoring in the Judgmental Evaluation of Audit Samples Factors Contributing to Published Research by Accounting Facul-	101
BUBLITZ) CASEY, CORNELIUS (AND	ties	158
McGee and Stickney) Casey, Cornelius (and	Bankruptcy The Effect of Task Predictability and Prior Probability Disclosure	
SELLING) CHAN, K. HUNG (AND	on Judgment Quality and Confidence A Decision Support System for Audit-Staff Scheduling with Prece-	
DODIN) CHENHALL, ROBERT H.	dence Constraints and Due Dates	
CHENHALL, ROBERT H.	sis The Impact of Structure, Environment, and Interdependence on the	
(AND MORRIS) CHOW, CHEE W. (AND	Perceived Usefulness of Management Accounting Systems Information Asymmetry, Incentive Schemes, and Information Bias-	
Blanchard and Noreen)	ing: The Case of Hospital Budgeting Under Rate Regulation	1
CHUA, W. F. CLARK, RONALD L. (AND	Radical Developments in Accounting Thought	
BORTHICK) COMISKEY, EUGENE (AND	Microcomputers in Accounting Education Investment Decisions and Equity Accounting Standards	143 519
MULFORD) DALEY, LANE A. (AND	Evidence on the Relationships Between Various Earnings Measures	
BOWEN AND BURGSTAHLER)	of Cash Flow	713
DANOS, PAUL (AND	Long-Term Trends Toward Seller Concentration in the U.S. Audit	
EICHENSEHER) DEANGELO, LINDA	Market Accounting Numbers as Market Valuation Substitutes: A Study of	633
DHALIWAL, DAN S.	Management Buyouts	400
	Pension Obligations	651

Author	Title	Page
Dodin, Bajis (and Chan)	A Decision Support System for Audit-Staff Scheduling with Precedence Constraints and Due Dates	-
DWORIN, LOWELL (AND GRIMLUND)	Dollar-Unit Sampling: A Comparison of the Quasi-Bayesian and Moment Bounds	36
EICHENSEHER, JOHN W. (AND DANOS)	Long-Term Trends Toward Seller Concentration in the U.S. Audit Market	633
FLESHER, DALE L. (AND FLESHER)	Ivar Kreuger's Contribution to U.S. Financial Reporting	421
FLESHER, TONYA K. (AND FLESHER)	Ivar Kreuger's Contribution to U.S. Financial Reporting	421
FRIEDMAN, LAUREN (AND HAKA AND JONES)	Functional Fixation and Interference Theory: A Theoretical and Empirical Investigation	455
GAA, JAMES C.	User Primacy in Financial Reporting Rulemaking: A Social Contract Approach	
GRIMLUND, RICHARD A. (AND DWORIN)	Dollar-Unit Sampling: A Comparison of the Quasi-Bayesian and Moment Bounds	
GROFF, JAMES E. (AND WRIGHT)	Uses of Indexes and Data Bases for Information Release Analysis	
HAKA, SUSAN (AND FRIEDMAN AND JONES)	Functional Fixation and Interference Theory: A Theoretical and Empirical Investigation	
HARTGRAVES, AL L. (AND JACOBS AND BEARD)	Publication Productivity of Doctoral Alumni: A Time-Adjusted Model	
HASSELL, JOHN M. (AND JENNINGS)	Relative Forecast Accuracy and the Timing of Earnings Forecast Announcements	
HECK, J. LOUIS (AND BREMSER)	Six Decades of <i>The Accounting Review</i> : A Summary of Author and Institutional Contributions	
Ілкі, Үші	A Framework for Triple-Entry Bookkeeping	745
JACOBS, FRED A. (AND HARTGRAVES AND BEARD)	Publication Productivity of Doctoral Alumni: A Time-Adjusted Model	
JENNINGS, ROBERT H. (AND HASSELL)	Relative Forecast Accuracy and the Timing of Earnings Forecast Announcements	58
JIAMBALVO, JAMES (AND BURGSTAHLER)	Sample Error Characteristics and Projection of Error to Audit Populations	233
Jones, Virginia (and Friedman and Haka)	Functional Fixation and Interference Theory: A Theoretical and Empirical Investigation	455
KING, RAYMOND D. (AND O'KEEFE)	Lobbying Activities and Insider Trading	76
KINNEY, WILLIAM R., JR. KRAUSHAAR, JAMES M.	Empirical Accounting Research Design for Ph.D. Students Measurement Error and Statistical Sampling in Auditing: The	
(AND ANDERSON)	Potential Effects	379
LANDSMAN, WAYNE	An Empirical Investigation of Pension Fund Property Rights	
LERE, JOHN C.	Product Pricing Based on Accounting Costs	318
LIBERTY, SUSAN E. (AND ZIMMERMAN)	Labor Union Contract Negotiations and Accounting Choices	
LICATA, MICHAEL P. (AND STRAWSER AND WELKER)	A Note on Participation in Budgeting and Locus of Control	112
McGee, Victor E. (AND	Discriminating Between Reorganized and Liquidated Firms in Bank-	
Casey and Stickney) McInnes, J. Morris (and	ruptcy Budgetary Participation, Motivation, and Managerial Performance	
Brownell) Morris, Deigan (and	The Impact of Structure, Environment, and Interdependence on the	
CHENHALL)	Perceived Usefulness of Management Accounting Systems	
Mulford, Charles W. (and Comiskey)	Investment Decisions and Equity Accounting Standards	519
MURDOCH, BROCK NOREEN, ERIC (AND	The Information Content of FAS 33 Returns on Equity Information Asymmetry, Incentive Schemes, and Information Bias-	
BLANCHARD AND CHOW)	ing: The Case of Hospital Budgeting Under Rate Regulation	1

Author	Title	Page
O'KEEFE, TERRENCE B. AND KING)	Lobbying Activities and Insider Trading	76
OUTSLAY, EDMUND (AND WHEELER)	The Phantom Federal Income Taxes of General Dynamics Corpora- tion	760
PASTENA, VICTOR (AND RULAND)	The Merger/Bankruptcy Alternative	288
PELES, YORAM C.	A Note on Yield Variance and Mix Variance	325
RULAND, WILLIAM (AND PASTENA)	The Merger/Bankruptcy Alternative	288
SELLING, THOMAS I. (AND CASEY)	The Effect of Task Predictability and Prior Probability Disclosure on Judgment Quality and Confidence	302
SHERMAN, H. DAVID	Interpreting Hospital Performance with Financial Statement Analy-	526
SMIELIAUSKAS, WALLY	A Note on Comparison of Bayesian with Non-Bayesian Dollar-Unit Sampling Bounds for Overstatement Errors in Audits	526 118
STICKNEY, CLYDE P. (AND	Discriminating Between Reorganized and Liquidated Firms in Bank-	110
CASEY AND MCGEE)	ruptcy	249
STRAWSER, ROBERT H. (AND LICATA AND WELKER)	A Note on Participation in Budgeting and Locus of Control	112
Swanson, Edward P. (and Thomas)	Additional Considerations When Using the FASB Data Bank of Changing Price Information	330
THOMAS, LYNN R. (AND SWANSON)	Additional Considerations When Using the FASB Data Bank of Changing Price Information	330
Tse, Senyo	Intra-year Trends in the Degree of Association Between Accounting Numbers and Security Prices	475
WAYMIRE, GREGORY	Additional Evidence on the Accuracy of Analyst Forecasts Before and After Voluntary Management Earnings Forecasts	129
WEBER, RON	Data Models Research in Accounting: An Evaluation of Wholesale Distribution Software	
WELKER, ROBERT B. (AND LICATA AND STRAWSER)	A Note on Participation in Budgeting and Locus of Control	112
WHEELER, JAMES E. (AND OUTSLAY)	The Phantom Federal Income Taxes of General Dynamics Corpora- tion	760
WRIGHT, CHARLOTTE J. (AND GROFF)	Uses of Indexes and Data Bases for Information Release Analysis	91
ZIMMERMAN, JEROLD L. (AND LIBERTY)	Labor Union Contract Negotiations and Accounting Choices	692

BOOK REVIEWS

Author	Title	Reviewer	Page
Abdallah	Internal Accountability: An International Empha- sis	Helen Gernon	551
Ardoin, Michel, and Schmidt	Le Contrôle de Gestion	AHMED BELKAOUI	552
Arpan and AlHashim	International Dimensions of Accounting	KONRAD W. KUBIN	198
Barrett, Lee, Roy, and Verastegui	A Common Body of Professional Knowledge for Internal Auditors: A Research Study	DALE L. FLESHER	552
Belkaoui	International Accounting: Issues and Solutions	CHRISTOPHER W. NOBES	553
Bindon	Inventories and Foreign Currency Translation Re-	MAMORU YOSHIDA	199

Author	Title	Reviewer	Page
Brown, Foster, and Noreen	Security Analyst Multi-Year Earnings Forecasts and the Capital Market, Studies in Accounting Research No. 21	WILLIAM S. HOPWOOD	352
Burns and Hendrickson, Editors	The Accounting Sampler, Fourth Edition	RICHARD G. VANGER- MEERSCH	554
Campbell	International Auditing: A Comparative Survey of Professional Requirements in Australia, Cana- da, France, West Germany, Japan, the Nether- lands, the UK and the USA	RODNEY J. FERRIER	352
Canadian Institute of Chartered Accountants	Accounting for Portfolio Investments: A Re- search Study	JERRY J. WEYGANDT	351
Cherrington, Hubbard, and Luthy	Cost and Managerial Accounting	JEFFREY J. TSAY	555
Davidson, Maher, Stick- ney, and Weil	Managerial Accounting: An Introduction to Concepts, Methods, and Uses, Second Edition	JOHN M. LACEY	556
Davis and Olson	Management Information Systems: Conceptual Foundations, Structure, and Development, Second Edition	GROVER L. PORTER	353
Defliese, Jaenicke, Sulli- van, and Gnospelius	Montgomery's Auditing, Tenth Edition, College Version	BART H. WARD	775
Drury and Errunza	Managing Foreign Exchange Exposure	LEE H. RADEBAUGH	556
Dupree and Marder	Principles of Accounting	SHIMON D. MAGEN	354
Eilon	The Art of Reckoning: Analysis of Performance Criteria	GORDON SHILLINGLAW	355
Ernst & Whinney	How Your Government Can Apply GAAP: An Ernst & Whinney Guide to Better Financial Re- porting	THOMAS H. BEECHY	355
Grobstein, Loeb, and Neary	Auditing: A Risk Analysis Approach	HAROLD WILDE	776
Halper, Davis, O'Neil- Dunne, and Pfau	Handbook of EDP Auditing	MARTIN L. BARIFF	777
Heitger and Matulich	Cost Accounting	ROLAND A. MINCH	557
Hoffman, Jr. and Willis, Editors	West's Federal Taxation: Comprehensive Vol- ume, 1986 Annual Edition	Manson P. Dillaway	778
Hoffman, Jr. and Willis, Editors	West's Federal Taxation: Individual Income Taxes, 1986 Annual Edition	MANSON P. DILLAWAY	778
Hughes	A Contract Perspective on Accounting Valuation, Studies in Accounting Research No. 20	ERIC W. NOREEN	199
Ingram and Copeland	Planning and Control of Municipal Revenues and Expenditures	ROBERT W. PARRY, JR.	200
Jensen, Editor	Information Systems in Accounting Education	PAUL HOOPER	779
Kiger, Loeb, and May	Accounting Principles	CHARLES GIBSON	558
Killough and Leininger	Cost Accounting: Concepts and Techniques for Management	FRED NORDHAUSER	201
Klaassen and Verburg, Editors	Replacement Costs for Managerial Purposes	JACK GRAY	779
Kolbe and Read, with Hall	The Cost of Capital: Estimating the Rate of Return for Public Utilities	CARL L. NELSON	559
Lind, Schwartz, Lath- rope, and Rosenberg	Cases and Materials on Fundamentals of Partner- ship Taxation	ROLF AUSTER	356
Lynn and Norvelle	Introduction to Fund Accounting, Second Edition	ROBERT B. ROGOW	560
Moriarity and Joyce, Editors	Decision Making and Accounting: Current Re- search	ROBERT E. HOSKIN	202
O'Brien	Computers in Business Management: An Intro- duction, Fourth Edition	RICHARD A. GRIMLUND	561

Author	Title	Reviewer	Page
Pennings, Editor	Decision Making: An Organizational Behavior Approach	HOWARD O. ROCKNESS	202
Pfeiffer and Bowen	Financial Accounting: A Casebook	JOHN S. HUGHES	357
Phillips	The Regulation of Public Utilities: Theory and Practice	THOMAS M. TOLE	780
Pointer and Schroeder	An Introduction to the Securities and Exchange Commission	ROBERT K. ESKEW	781
Pratt and Zeckhauser, Editors	Principals and Agents: The Structure of Business	ROBERT P. MAGEE	781
Pratt, Burns, and Kulsrud, Editors	Federal Taxation: 1986 Edition	KAREN A. FORTIN	203
Pratt, Burns, and Kulsrud, Editors	Individual Taxation: 1986 Edition	KAREN A. FORTIN	203
Raabe and Parker	Tax Concepts for Decision Making	VALERIE C. MILLIRON	782
Razek and Hosch	Introduction to Governmental and Not-for-Profit Accounting	ELDON L. SCHAFER	358
Romney, Cherrington, and Hansen	Casebook in Accounting Information Systems	J. EDWARD KETZ	562
Samuels and Piper	International Accounting: A Survey	STEVEN M. MINTZ	359
Sherman, Editor	Conceptual Frameworks for Financial Account- ing	WILLIAM J. SCHRADER	562
Solomon, Vargo, and Walther	Financial Accounting	Homer A. Brown	562
Stettler and Ford, Editors	Auditing Symposium VII: Proceedings of the 1984 Touche Ross/University of Kansas Sym- posium on Auditing Problems	MALCOLM H. LATHAN, JR.	783
Sullivan, Gnospelius, Defliese, and Jaenicke	Montgomery's Auditing, Tenth Edition	BART H. WARD	775
Tierney and Calder	Governmental Accounting: Procedures and Prac- tices, 1985, Second Edition	ROBERT J. FREEMAN	204
Tinker	Paper Prophets: A Social Critique of Accounting	STEVEN B. JOHNSON	563
Walgenbach, Dittrich, and Hanson	Principles of Accounting, Third Edition	ROLAND L. MADISON and RICHARD K. FLEISCHMAN, JR.	784
Walgenbach, Hanson, and Dittrich	Financial Accounting: An Introduction, Fourth Edition	ROLAND L. MADISON and RICHARD K. FLEISCHMAN, JR.	784
Wallace	Handbook of Internal Accounting Controls	PARK E. LEATHERS	205
Wallace	A Time Series Analysis of the Effect of Internal Audit Activities on External Audit Fees	DAVID D. WILLIAMS	785
Wesner	Bilanzierungsgrundsatze im Wertpapierrecht der U.S.A.	GERHARD G. MUELLER	205
Williams, Stanga, and Holder	Intermediate Accounting	JEFFREY L. HARKINS and GALEN L. RUPP	360
Zeff and Keller, Editors	Financial Accounting Theory: Issues and Controversies, Third Edition	JAMIE PRATT	206
Zimmerman, Editor	The Recent Accounting and Economic Develop- ments in the Middle East	SALIH M. JADALLAH	786

CAPSULE COMMENTARIES

Author	Title	Page
ADAMS	Secrets of the Tax Revolt	209
ANTHONY, WELSCH,	Fundamentals of Management Accounting, 4th Ed	564

Author	Title	Page
BARRETT AND BRUNS	Case Problems in Management Accounting, 2nd Ed	565
BEAMS	Advanced Accounting, 3rd Ed	362
BELKAOUI	Accounting Theory, 2nd Ed	565
BELKAOUI	Industrial Bonds and the Rating Process	566
BELKAOUI	Théorie Comptable (Accounting Theory), 2nd Ed	363
BERNSTEIN	Analysis of Financial Statements, Revised Ed.	209
BERNSTEIN	Financial Statement Analysis: Theory, Application, and Interpreta-	
DERNSIEM	tion, 3rd Ed	210
BERNSTEIN	Three Degrees Above Zero: Bell Labs in the Information Age	363
		216
Brecher, Moore, Hoyle, and Trasker	The Economic Impact of the Introduction of VAT	
Brown and Vasarhelyi	Accounting Research Directory: The Database of Accounting Liter- ature	787
CARMICHAEL AND BENIS	Wiley-Ronald Auditing Service	363
CARMICHAEL AND WILLINGHAM	Perspectives in Auditing, 4th Ed	210
CARSBERG AND HOPE	Current Issues in Accounting, 2nd Ed.	787
CHINGOS, CRONQUIST,	Financial Considerations of Executive Compensation and Retire-	
ELINSKY, GILL, AND WALTERS	ment Plans: Accounting, Actuary, Tax and Plan Design	364
	Conital Budgetings Planning and Control of Conital Funeralityses	
CLARK, HINDELANG, AND	Capital Budgeting: Planning and Control of Capital Expenditures,	
PRITCHARD	2nd Ed.	211
CUSHMAN AND MOREY	A Guide for the Foreign Investor: Doing Business in the U.S.A	211
DALTON AND THOMPSON	Novations: Strategies for Career Management	788
DAVIDSON, STICKNEY, AND	Financial Accounting: An Introduction to Concepts, Methods, and	
WEIL	Uses, 4th Ed.	
DEINZER	Development of Accounting Thought	
DE PAULA	The Principles of Auditing	788
DIRSMITH AND SIMON	Local Government Internal Controls: A Guide for Public Officials .	
DOMINIAK AND LOUDERBACK	Managerial Accounting, 4th Ed.	365
DOWNES AND GOODMAN	Dictionary of Finance and Investment Terms	567
EPSTEIN	Using Performance Measurement in Local Government: A Guide to Improving Decisions, Performance, and Accountability	
FITZGERALD	Tax Shelter Alternatives: Measuring the Risks	212
FRENCH		
GARRISON	Dictionary of Accounting Terms	303
Cibiabor	Making, 4th Ed	
GODFREY	Handbook on Tax-Exempt Organizations	
GRIESEMER	Accountants' and Administrators' Guide: Budgeting for Results in Government	
GITY CLAY AND MEALS	Guide to Compilation and Review Engagements, 6th Ed.	
Guy, Clay, and Meals Haried, Imdieke,	Advanced Accounting, 3rd Ed.	214
AND SMITH	Book Funds Monagement: Test and Bendines	216
HASLEM	Bank Funds Management: Text and Readings	
HAWKINS, BROWN, AND CAMPBELL	Rating Industrial Bonds	568
HAY	Accounting for Governmental and Nonprofit Entities, 7th Ed	
HENKE	Introduction to Nonprofit Organization Accounting, 2nd Ed	790
HOFSTEDE	The Game of Budget Control	791
ISHIKAWA	Strategic Budgeting: A Comparison Between U.S. and Japanese Companies	366
JACOBS	International Tax Summaries 1985: A Guide for Planning and	
	Decisions	215
KEILLOR	Lake Wobegon Days	568
KEITH AND KEITH	Accounting: A Management Perspective, 2nd Ed	791
KITCHEN AND PARKER	Accounting Thought and Education: Six English Pioneers	792

Author	Title	Page
KITCHEN AND PARKER	Accounting Thought and Education: Six English Pioneers	793
MAUTZ, TIESSEN, AND COLSON	Internal Auditing: Directions and Opportunities	215
MEIGS AND MEIGS	Accounting: The Basis for Business Decisions, 6th Ed	569
Meigs, Whittington, and Meigs	Principles of Auditing, 8th Ed.	366
MILLER, SEARFOSS, AND SMITH	Intermediate Accounting, 2nd Ed.	792
NADLER AND MILLER	The Banking Jungle: How To Survive and Prosper in a Business	216
Nikolai, Bazley, Schroeder, and Reynolds	Turned Topsy Turvy Intermediate Accounting, 3rd Ed	569
ORAN AND SHAFRITZ	The MBA's Dictionary	367
PAHLER AND MORI	Advanced Accounting: Concepts and Practice, 2nd Ed	570
PRYCE-JONES AND PARKER	Accounting in Scotland: A Historical Bibliography	793
ROBERTSON AND DAVIS	Auditing, 4th Ed	570
RONSTADT	The Art of Case Analysis: A Guide to the Diagnosis of Business Situations, 2nd Ed.	
RUCH	Corporate Communications: A Comparison of Japanese and	
SALMONSON, EDWARDS, AND HERMANSON	A Survey of Basic Accounting, 4th Ed.	571 572
SCOTT AND FIEBELKORN	Dictionary of Accounting	216
SEIDLER AND KARLINSKY	Everything You Wanted to Know About Tax Shelters But Were Afraid to Ask, 2nd Ed.	
SMITH AND FOX	An Analysis of Value Added Taxation in the Context of the Tax	
Comments	Restructuring Act of 1980	216
SPILLER AND GOSMAN STEVENS	Financial Accounting: Basic Concepts, 4th Ed.	217 572
TAYLOR AND GLEZEN	The Accounting Wars	217
WESTIN	Lexicon of Tax Terminology	218
WILBURN	Practical Statistical Sampling for Auditors	218
	SOFTWARE SUMMARIES	
Author	Title	Page
ALCAR, INC.	Alcar Software: The Value Planner	573
COLUMBIA UNIVERSITY CENTER FOR COMPUTING ACTIVITIES	Kermit: A File-Transfer Protocol, 1985 Version	368
DIANTONIO	Spreadsheet Applications in Managerial Accounting	220
HICKS AND SAFTNER	The Use of Microcomputers in Accounting	220
HILDEBRAND	Using Microcomputers in Managerial Accounting	221
LEADING EDGE SOFTWARE PRODUCTS	NUTSHELL Information Filer	795
NEEDLE	A Guide to Accounting Software for Microcomputers, 1985 Edi-	
	tion	794
OCHI AND HUGHES	Accounting with Lotus 1-2-3	575
SEITZ	Business Forecasting: Concepts and Microcomputer Applications	575
SMITH	Electronic Spreadsheet Applications for Cost Accounting, Lotus	576
WALLACE	1-2-3/IBM PCPC-Write Version 2.6	795
WALLACE	Computer Resource Guide: Principles of Accounting	577

